

110TH CONGRESS
2D SESSION

H. R. 5175

To amend the Internal Revenue Code of 1986 to repeal the withholding of income and social security taxes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 29, 2008

Ms. FOXX (for herself, Mr. LINDER, Mr. WILSON of South Carolina, Mr. BURTON of Indiana, Mr. TANCREDI, Mr. WELDON of Florida, Mr. KINGSTON, Mrs. BLACKBURN, Mr. DOOLITTLE, Mr. GARRETT of New Jersey, Mr. PENCE, Mr. FRANKS of Arizona, Mr. GOHMERT, Mr. PAUL, Mr. FLAKE, Mrs. MYRICK, Mr. BARTLETT of Maryland, and Mrs. CUBIN) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to repeal the withholding of income and social security taxes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Federal Tax With-
5 holding Act of 2008”.

1 **SEC. 2. REPEAL OF WITHHOLDING OF INCOME AND SOCIAL**
2 **SECURITY TAXES.**

3 (a) IN GENERAL.—The following sections of the In-
4 ternal Revenue Code of 1986 are hereby repealed:

5 (1) Section 3102 (relating to deduction of social
6 security tax from wages).

7 (2) Section 3202 (relating to deduction of rail-
8 road retirement tax from compensation).

9 (3) Chapter 24 (relating to income tax with-
10 holding).

11 (b) REQUIREMENT OF ESTIMATED TAX PAYMENTS
12 FOR EMPLOYEE SOCIAL SECURITY TAXES.—Subsection
13 (f) of section 6654 of such Code is amended by striking
14 “minus” at the end of paragraph (2) and inserting “plus”,
15 by redesignating paragraph (3) as paragraph (4), and by
16 inserting after paragraph (2) the following new paragraph:

17 “(3) the taxes imposed by section 3101(a) and
18 3201(a), minus”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to amounts paid on or after the
21 first January 1 occurring after 1 year after the date of
22 the enactment of this Act.

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